IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE THIRD DAY OF JANUARY
TWO THOUSAND AND SEVEN

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.88 OF 2007

Between:

M/s.MYNENI NARAYANA RAO, rep. by its
Proprietor Mr.M.NARAYANA RAO

..... PETITIONER

AND

The Commercial Tax Officer,
Vuyyuru, Krishna District,
and others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.88 OF 2007

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner is a proprietary concern carrying on the business of execution of works contract and is registered as dealer on the rolls of the first respondent under the A.P. General Sales Tax Act. For the assessment year 2000-2001, the petitioner's tax liability under the above-mentioned Act came to be determined by the first respondent by his proceedings dated 06.02.2002. However, the second respondent in purported exercise of the power under Section 20(2) of the APGST Act sought to revise the assessment order passed by the first respondent by his proceedings dated 30.01.2006. By the said order the second respondent came to the conclusion that the petitioner is liable to pay higher amount of tax than the one determined by the assessing authority. Aggrieved by the same, the petitioner carried the matter in appeal before the Sales Tax Appellate Tribunal. Simultaneously the petitioner filed an application before the third respondent seeking stay of recovery of the disputed tax in the above-mentioned appeal. The third respondent by his order dated 30.05.2006 rejected the said application, which was served on the petitioner on 04.12.2006. Hence, the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the tax pursuant to the revisional order of the

2nd respondent on condition the petitioner deposits 50% of the tax due, as determined by the 2nd respondent, within a period of four weeks from today. The amount of tax, if any, paid already with reference to the assessment year in question, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

3rd JANUARY, 2007
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–

WRIT PETITION No.88 OF 2007

(Per Sri Justice J.Chelameswar)

3RD JANUARY, 2007